

AMENDED IN ASSEMBLY MAY 16, 2012

AMENDED IN ASSEMBLY APRIL 30, 2012

AMENDED IN ASSEMBLY APRIL 9, 2012

AMENDED IN ASSEMBLY MARCH 1, 2012

CALIFORNIA LEGISLATURE—2011–12 REGULAR SESSION

ASSEMBLY BILL

No. 1589

**Introduced by Assembly Members Huffman, Chesbro, Dickinson,
Gatto, and Jeffries**

**(Coauthors: Assembly Members Allen, Ammiano, Blumenfield,
Brownley, Gordon, Hayashi, Hill, Lara, Monning, Olsen, Smyth,
and Yamada)**

February 6, 2012

An act to amend Sections 5007 and 5080.42 of, and to add Article 1.8 (commencing with Section 5019.90) to Chapter 1 of Division 5 of, the Public Resources Code, to add and repeal Sections 17205, 18515.1, 18515.2, 18515.3, and 18515.4 of the Revenue and Taxation Code, and to amend Section 5155 of, and to add Section 5161 to, the Vehicle Code, relating to state parks, and declaring the urgency thereof, to take effect immediately.

LEGISLATIVE COUNSEL’S DIGEST

AB 1589, as amended, Huffman. State parks: sustainability and protection.

(1) Existing law vests with the Department of Parks and Recreation control of the state park system. Existing law requires the department to achieve any required budget reductions, as defined, by closing,

partially closing, and reducing services at selected units of the state park system, based on specified factors.

This bill would, instead, authorize the department to achieve any required budget reductions by implementing efficiencies, increasing revenue collection, and closing, partially closing, or reducing services at selected units of the state park system, but would limit to 25 state park units the number of units of the state park system subject to full park closure during the 2012 to 2016, inclusive, calendar years, except as provided. The bill would revise the factors the department is required to use as a basis for determining which units of the state park system are to be closed, and would require the department to document and publicly disclose the methodology, rationale, and scoring system used to evaluate and select parks designated for closure.

This bill would enact the California State Park Stewardship Act of 2012, which would require the department to develop and implement a prioritized action plan to increase revenues and the collection of user fees at state parks. The bill would require the department to report to the Legislature and the Governor on the prioritized action plan by January 1, 2013.

The bill would create the California State Park Enterprise Fund in the State Treasury, and would require that moneys in the fund be held in trust and only expended for specified purposes relating to (a) the capital costs of construction and installation of new revenue and fee collection equipment and technologies, (b) other costs of restoration and rehabilitation of the state park system, and its natural, historical, and visitor-serving resources that enhance visitation and create opportunities to increase revenues, and (c) for costs to the department to develop and implement the prioritized action plan. The bill would require that the sum of \$25 million dollars be transferred from the unexpended balance of bond funds made available to the department under the Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Bond Act of 2006, and be deposited into the fund, and expended, upon appropriation by the Legislature, for the purposes of the bill.

(2) Provisions relating to the administration of personal income taxes allow individual taxpayers to contribute amounts in excess of their tax liability for the support of specified funds to be used for specified purposes.

This bill would, for each taxable year beginning on or after January 1, 2013, and before January 1, 2018, allow as a deduction the amount

~~paid for a single California state parks day use annual pass by an individual taxpayer during the taxable year deposited into the California State Parks Protection Fund on an individual taxpayer return that is in excess of the price of the number of state parks day use annual passes received, as provided. This bill would require the Franchise Tax Board to revise the individual taxpayer return form, as specified, to allow a taxpayer to designate to purchase one or more state parks day use annual passes and provide necessary information, as provided, to the Department of Parks and Recreation so that individuals who purchased passes can be contacted. an otherwise refundable amount in excess of tax liability to be deposited to the California State Parks Fund. This bill would require that the proceeds from these purchases be placed in the State Parks Protection Fund and allocated as provided. This bill would repeal these provisions January 1, 2020 2019.~~

(3) Existing law provides that it is a misdemeanor for any officer or employee of the state to disclose certain tax information.

This bill would require the Franchise Tax Board to provide necessary information, as provided, to the Department of Parks and Recreation so that individuals who deposited amounts equal to or in excess of the price of a state parks day use annual pass can be contacted.

By changing the scope of an existing crime, this bill would impose a state-mandated local program.

~~(3)~~

(4) Existing law authorizes the Department of Motor Vehicles to issue specialty license plates, including environmental license plates and specified special environmental design license plates. The department is required to charge specified fees for certain services related to the issuance of those plates.

This bill would additionally authorize the Department of Motor Vehicles, in consultation with the Department of Parks and Recreation, to design and make available for issuance pursuant to specified provisions special state parks environmental license plates bearing a full-plate graphic design that does not obscure the readability of the license plate depicting a significant natural feature or features of California's state park system, as approved by the Department of Parks and Recreation, and upon payment by a person applying for the special state parks environmental design license plate of an additional fee.

(5) The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state.

Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

(4)

(6) This bill would declare that it is to take effect immediately as an urgency statute.

Vote: $\frac{2}{3}$. Appropriation: no. Fiscal committee: yes.

State-mandated local program: ~~no~~-yes.

The people of the State of California do enact as follows:

1 SECTION 1. Section 5007 of the Public Resources Code is
2 amended to read:

3 5007. (a) The department shall achieve any required budget
4 reductions by implementing efficiencies, increasing revenue
5 collection, and closing, partially closing, or reducing services at
6 selected units of the state park system. However, it is the intent of
7 the Legislature that the department implement full park closures
8 only as a last resort to address required budget reductions after all
9 other feasible alternatives, including, but not limited to, operating
10 agreements with qualified nonprofit entities and local governments
11 have been explored. With the exception of parks that are subject
12 to operating agreements with qualified nonprofit entities or local
13 governments, the number of units of the state park system subject
14 to full park closure during the 2012 to 2016, inclusive, calendar
15 years shall not exceed 25 state park units, unless expressly
16 authorized pursuant to a statute enacted by the Legislature on or
17 after January 1, 2013. For purposes of this section, “required budget
18 reductions” means the amount of funds appropriated in the annual
19 Budget Act to the department that is less than the amount necessary
20 to fully operate the 2010 level of 278 units of the state park system.
21 The department shall document and publicly disclose the
22 methodology, rationale, and scoring system used to evaluate and
23 select parks designated for closure, and shall select the units to be
24 closed based solely on all of the following factors:

25 (1) The relative statewide significance of each park unit,
26 preserving to the extent possible, parks identified in the
27 department’s documents including “Outstanding and

1 Representative Parks,” the “California State History Plan,” and
2 the “California State Parks Survey of 1928.”

3 (2) The rate of visitation to each unit, to minimize impacts to
4 visitation in the state park system. Visitation shall be measured
5 not only based on the raw number of visitations to the unit, but on
6 the extent to which the total capacity of the unit is utilized.

7 (3) (A) The estimated net savings from closing each unit, to
8 maximize savings to the state park system.

9 (B) For purposes of this subdivision, “net savings” means the
10 estimated costs of operation for the unit less the unit’s projected
11 revenues and less the costs of maintaining the unit after it is closed.

12 (4) The feasibility of physically closing each unit.

13 (5) The existence of, or potential for, partnerships that can help
14 support each unit, including public and nonprofit partners and
15 concessions.

16 (6) Significant operational efficiencies to be gained from closing
17 a unit based on its proximity to other closed units where the units
18 typically share staff and other operating resources, except where
19 this would create a cluster of park closures that would have a
20 disproportionate impact on a local or regional economy.

21 (7) Significant and costly infrastructure deficiencies affecting
22 key systems at each unit so that continued operation of the unit is
23 less cost effective relative to other units.

24 (8) Recent or funded infrastructure investments at a unit.

25 (9) Necessary but unfunded capital investments at a unit.

26 (10) Deed restrictions and grant requirements applicable to each
27 unit.

28 (11) The extent to which there are substantial dedicated funds
29 for the support of the unit that are not appropriated from the
30 General Fund.

31 (12) The extent to which the closure of a unit would impact
32 local and regional economies, or disproportionately impact one
33 region of the state over another.

34 (13) The extent to which the closure of a unit would limit
35 availability of Americans with Disabilities Act of 1990 (ADA),
36 including changes made by the ADA Amendments Act of 2008
37 (Public Law 110-325), compliant facilities.

38 (14) The extent to which closure of a unit would impair
39 firefighter access to water resources or otherwise increase fire risk.

1 (15) The extent to which closure of a unit would increase public
2 safety hazards or impair the state's ability to protect iconic natural
3 and historical resources.

4 (b) Notwithstanding Division 3.6 (commencing with Section
5 810) of Title 1 of the Government Code, a public entity or a public
6 employee is not liable for injury or damage caused by a condition
7 of public property located in, or injury or damage otherwise
8 occurring in, or arising out of an activity in, a state park system
9 unit that is designated as closed by the department pursuant to
10 subdivision (a), except for conduct that constitutes gross negligence
11 or is wanton or reckless. This immunity shall apply notwithstanding
12 the fact that the public has access, whether invited or uninvited,
13 to the state park system unit, and notwithstanding that the
14 department may take actions such as patrols, inspections,
15 maintenance, and repairs necessary to protect the state park system
16 unit facilities and resources from deterioration, damage, or
17 destruction. This immunity shall apply only to units of the state
18 park system that are designated as closed pursuant to subdivision
19 (a) and shall not apply to units that are partially closed or subject
20 to service reductions but not closure. The closed units shall be
21 maintained in a list by the department and the list shall be made
22 publicly available and posted on the department's Internet Web
23 site. The list shall include the date the unit is considered closed.
24 The immunity provided by this subdivision does not limit any
25 other immunity or immunities available to a public entity or a
26 public employee. The governmental immunity provided in this
27 section does not apply to a third party or entity that has reopened
28 a park listed as closed pursuant to subdivision (a). The immunity
29 shall continue to apply to the state.

30 SEC. 2. Article 1.8 (commencing with Section 5019.90) is
31 added to Chapter 1 of Division 5 of the Public Resources Code,
32 to read:

33
34 Article 1.8. California State Park Stewardship Act of 2012
35

36 5019.90. This article shall be known, and may be cited, as the
37 California State Park Stewardship Act of 2012.

38 5019.91. The Legislature finds and declares all of the following:

1 (a) California's state parks are an essential part of California's
2 unique heritage, and protect important natural, cultural, and
3 historical resources of great value to all Californians.

4 (b) The mission of the California State Park system is to provide
5 for the health, inspiration, and education of the people of California
6 by helping to preserve the state's extraordinary biological diversity,
7 protecting its most valued natural and cultural resources, and
8 creating opportunities for high-quality outdoor recreation. State
9 parks are set aside to protect their natural, historical, cultural, and
10 recreational values in perpetuity for the people of the state.

11 (c) California state parks are vital to the quality of life in
12 California and are a major draw for tourism in the state, generating
13 billions of dollars in annual economic activity in communities near
14 state parks and in park-related expenditures. The economic activity
15 generated by state parks helps sustain small businesses and jobs
16 in local communities near state parks and generates significant tax
17 revenue for the state.

18 (d) The budget for state parks has not kept pace with population
19 growth and growing demand. The annual budget for state parks
20 has been significantly below the amount necessary to maintain
21 state parks in their current condition. State General Fund revenue
22 for state parks declined by over 37 percent between fiscal years
23 2007–08 and 2012–13, inclusive. The ongoing shortfall has resulted
24 in a deferred maintenance backlog of over one billion three hundred
25 million dollars (\$1,300,000,000) by 2010, inadequate staff to
26 protect park resources and maintain public access and safety, and
27 partial closures of many state parks. The state park system cannot
28 sustain further cuts in funding and remain viable.

29 (e) After additional budget cuts were proposed by the Governor
30 and approved by the Legislature in the 2011–12 fiscal year, the
31 Governor's administration announced its intent to close up to 70
32 state parks by July 2012.

33 (f) It is imperative that the state commit to a long-term goal of
34 adequately and sustainably funding and maintaining California's
35 state park system to protect these irreplaceable resources and to
36 preserve California's legacy for the benefit of all Californians. To
37 this end, it is necessary that the state identify new revenue strategies
38 that will move the state toward that goal, and affirm a state policy
39 that park closures are to occur only as a last resort, and only after
40 all reasonable alternatives have been pursued.

(g) To fully realize the potential of nonprofit, philanthropic, and other public and nongovernmental partnerships that can help sustain a world class state park system in California, it is imperative that the Legislature and the Governor form a compact to ensure an adequate level of state funding for state parks is maintained in the future and that new revenues received from private sector donors are used to supplement, and not to supplant, existing state funding.

(h) It is therefore the intent of the Legislature to encourage the formation of a state compact that will ensure the following:

(1) Commit the state to a long-term goal of adequately funding and maintaining California's state park system by, among other things, identifying new revenues and fundraising strategies to sustain state parks and ensuring that those new sources are not used to supplant existing state support for state parks or to justify further reductions in General Fund support that would leave the park system unsustainable.

(2) Ensure that any new revenues received from private donors for the support of state parks are used to supplement, and not to supplant, existing state funding for state parks and are used only for the purposes for which they are given.

(3) Commit the state to a goal of greater efficiency in the management of state parks, including maximizing the collection of fees and other revenue generating potential at state parks, while maintaining public access for all Californians.

(4) Minimize the number of parks subject to closure and encourage creative partnerships to assist the state with park operations and management.

(i) It is further the intent of the Legislature to encourage formation of a multidisciplinary advisory council, including, but not limited to, members of the public, persons with park management expertise, representatives of nonprofit park organizations, and representatives of the private philanthropic community, to conduct an independent assessment and make recommendations to the Legislature and the Governor on future management, planning, and funding proposals that will ensure the long-term sustainability of the state park system.

5019.92. (a) The department shall develop and implement a prioritized action plan to increase revenues and collection of user fees at state parks. The plan shall include the implementation of strategies for generating new revenues and fee collection

1 methodologies at state parks and shall include, but is not
2 necessarily limited to, all of the following:

3 (1) Installation of modern fee collection technologies and
4 equipment at state parks such as kiosks that accept credit cards
5 and automatic entrance gates, where appropriate.

6 (2) Implementation of peak demand pricing at popular
7 campgrounds and other high-demand park facilities.

8 (3) Assessment of appropriate fees at all state park units.

9 (4) Offering of additional mission-appropriate fee-for-service
10 amenities with revenue generating potential at select parks where
11 consistent with park unit general plans. Those amenities may
12 include, but are not limited to, installation of additional recreational
13 vehicle spaces to expand campground capacity at heavily used
14 parks where natural resource needs and space availability allow,
15 installation of upgraded overnight options such as cabins, where
16 feasible, and rental of park facilities for special events.

17 (5) Promotion and marketing of an “adopt a park” or systemwide
18 state park sponsorship program to encourage private donations in
19 support of state parks, with appropriate recognition to be given to
20 donors consistent with state park policies and mission.

21 (6) Design, promotion, and marketing of a new state park annual
22 access pass system with incentives to encourage increased
23 voluntary purchases of state park access passes, including, but not
24 necessarily limited to, all of the following:

25 (A) Offering of different regional and seasonal options for
26 annual passes.

27 (B) Providing multiple opportunities for the purchase of annual
28 passes, including at state park entrances and through partnerships
29 with retail outlets, and on state tax returns.

30 (C) Offering of incentives such as free midweek off-peak season
31 camping passes with the purchase of an annual pass if purchased
32 during the first three months of the year.

33 (D) Offering of opportunities for purchasers to make a voluntary
34 additional contribution that would be dedicated to support of a
35 particular category of state parks, such as the state’s iconic redwood
36 parks and historical parks that require funding over and above that
37 generated by user fees to sustain the parks in good condition.

38 (b) The department shall report to the Legislature and the
39 Governor on the prioritized action plan required to be developed
40 pursuant to subdivision (a) by January 1, 2013.

1 5019.93. (a) The California State Park Enterprise Fund is
2 hereby created in the State Treasury, and moneys in the fund shall
3 be held in trust, and only be expended for any of the following
4 purposes:

5 (1) To fund the capital costs of construction and installation of
6 new revenue and fee collection equipment and technologies and
7 other physical upgrades to existing state park system lands and
8 facilities.

9 (2) For other costs of restoration and rehabilitation of the state
10 park system and its natural, historical, and visitor-serving resources
11 that enhance visitation and create opportunities to increase
12 revenues.

13 (3) For the costs to the department to develop and implement
14 the action plan required by Section 5019.92.

15 (b) The sum of twenty-five million dollars (\$25,000,000) shall
16 be transferred from the unexpended balance of bond funds made
17 available to the department pursuant to subdivision (a) of Section
18 75063 pursuant to Proposition 84, the Safe Drinking Water, Water
19 Quality and Supply, Flood Control, River and Coastal Protection
20 Bond Act of 2006 (Division 43 (commencing with Section 75001)),
21 and shall be deposited into the California State Park Enterprise
22 Fund and expended, upon appropriation by the Legislature, for the
23 purposes of subdivision (a).

24 (c) Moneys received by the department from private
25 contributions and other public funding sources may also be
26 deposited into the fund and used for the purposes of this article.

27 SEC. 3. Section 5080.42 of the Public Resources Code is
28 amended to read:

29 5080.42. (a) Notwithstanding any other provision of this
30 article, the department may enter into an operating agreement with
31 a qualified nonprofit organization for the development,
32 improvement, restoration, care, maintenance, administration, or
33 operation of a unit or units, or portion of a unit, of the state park
34 system, as identified by the director. If the department enters into
35 an operating agreement that involves the operation of the entirety
36 of a park unit, that agreement may be entered into pursuant to this
37 section only to the extent that the agreement would enable the
38 department to avoid closure of a unit or units of the state park
39 system that may otherwise be subject to closure. The department
40 may only enter into an operating agreement that involves the

1 operation of the entirety of a park unit for no more than 20 park
2 units. An operating agreement with a qualified nonprofit
3 organization shall include, but shall not be limited to, the following
4 conditions:

5 (1) The district superintendent for the department shall provide
6 liaison with the department, the nonprofit organization, and the
7 public.

8 (2) The nonprofit organization shall annually submit a written
9 report to the department regarding its operating activities during
10 the prior year and shall make copies of the report available to the
11 public upon request. The report shall be available on the Internet
12 Web sites of both the department and the nonprofit organization.
13 The report shall include a full accounting of all revenues and
14 expenditures for each unit of the state park system that the
15 nonprofit organization operates pursuant to an operating agreement.

16 (3) (A) Except as provided in subparagraph (B), all revenues
17 received from a unit shall be expended only for the care,
18 maintenance, operation, administration, improvement, or
19 development of the unit. The qualified nonprofit organization may
20 additionally contribute in-kind services and funds raised from
21 outside entities for the care, maintenance, operation, administration,
22 improvement, or development of the unit.

23 (B) Revenues received from a unit that are in excess of the
24 revenues that are needed for the care, maintenance, operation,
25 administration, improvement, or development of that unit may be
26 dedicated to another state park unit for that unit's care,
27 maintenance, operation, administration, improvement, or
28 development.

29 (4) No General Fund moneys shall be provided to a nonprofit
30 organization to subsidize the operation or maintenance of a park
31 unit. This paragraph applies to state parks, the full operation of
32 which are turned over to a nonprofit organization, but does not
33 apply to or preclude the department from entering into agreements
34 with nonprofit organizations to operate a portion of a state park
35 unit, or from entering into comanagement agreements with
36 nonprofit organizations that involve the sharing of operational and
37 financial responsibilities for the park unit and that have the effect
38 of reducing state costs. This paragraph does not apply to park
39 entrance fees, concession revenues, or any other revenues generated

1 within a park operated by a nonprofit organization pursuant to this
2 section.

3 (b) An operating agreement entered into pursuant to subdivision
4 (a) shall honor the existing term of a current concession contract
5 for the state park unit subject to the operating agreement.

6 (c) An operating agreement entered into pursuant to subdivision
7 (a) shall specify the duties that the nonprofit organization shall be
8 responsible for carrying out relative to management and protection
9 of natural, historical, and cultural resources, and shall identify
10 those management duties that shall continue to be conducted by
11 the department, so that all core operations of the park are
12 delineated. Scientific, architectural, and engineering functions that
13 require special expertise or professional training shall only be
14 conducted by or under the supervision of qualified persons with
15 applicable expertise or training and subject to oversight by the
16 department.

17 (d) This section does not supersede the requirements of Section
18 5019.53 regarding the protection of natural, scenic, cultural, and
19 ecological values.

20 (e) The nonprofit organization and the district superintendent
21 for the department shall, following submittal of the annual report
22 pursuant to subdivision (a), hold a joint public meeting for
23 discussion of the report.

24 (f) If the department intends to enter into an operating agreement
25 for the development, improvement, restoration, care, maintenance,
26 administration, or operation of a unit or units, or a portion of a
27 unit, the department shall notify the Member of the Legislature in
28 whose district the unit is located, the Chair of the Senate Committee
29 on Natural Resources and Water, the Chair of the Assembly
30 Committee on Water, Parks and Wildlife, and the chairs of the
31 Assembly and Senate budget committees of that intention. The
32 notification shall include estimated operating costs and revenues
33 and core duties and responsibilities that are likely to be assigned
34 to the nonprofit organization and the department.

35 (g) For purposes of this section, a qualified nonprofit
36 organization is an organization that is all of the following:

37 (1) An organization that is exempt from taxation pursuant to
38 Section 501(c)(3) of the Internal Revenue Code.

39 (2) An organization that has as its principal purpose and activity
40 to provide visitor services in state parks, facilitate public access

1 to park resources, improve park facilities, provide interpretive and
2 educational services, or provide direct protection or stewardship
3 of natural, cultural, or historical lands, or resources.

4 (3) An organization that is in compliance with the Supervision
5 of Trustees and Fundraisers for Charitable Purposes Act, Article
6 7 (commencing with Section 12580) of Chapter 6 of Part 2 of
7 Division 3 of Title 2 of the Government Code.

8 (h) (1) Notwithstanding Section 10231.5 of the Government
9 Code, the department shall provide a report to the Legislature, on
10 a biennial basis, of the status of operating agreements it has entered
11 into pursuant to this section. The report shall include a list of units
12 of the state park system with operating agreements, discussion of
13 the management and operations of each unit subject to an operating
14 agreement, an accounting of the revenues and expenditures incurred
15 under each operating agreement, and an assessment of the benefit
16 to the state from operating agreements entered into pursuant to
17 this section.

18 (2) A report submitted pursuant to paragraph (1) shall be
19 submitted in compliance with Section 9795 of the Government
20 Code.

21 (i) This section shall remain in effect only until January 1, 2019,
22 and as of that date is repealed, unless a later enacted statute, that
23 is enacted before January 1, 2019, deletes or extends that date.

24 ~~SEC. 4. Section 17205 is added to the Revenue and Taxation~~
25 ~~Code, to read:~~

26 ~~17205. (a) For each taxable year beginning on or after January~~
27 ~~1, 2013, and before January 1, 2018, there shall be allowed as a~~
28 ~~deduction the amount paid for a single California state parks day~~
29 ~~use annual pass by an individual taxpayer during the taxable year.~~

30 ~~(b) This section shall remain in effect only until January 1, 2020,~~
31 ~~and as of that date shall be repealed, unless a later enacted statute,~~
32 ~~that is enacted before January 1, 2020, deletes or extends that date.~~

33 ~~SEC. 5. Section 18515.1 is added to the Revenue and Taxation~~
34 ~~Code, to read:~~

35 ~~18515.1. (a) The Franchise Tax Board shall revise the~~
36 ~~individual taxpayer return form, for taxable years beginning on or~~
37 ~~after January 1, 2012, and before January 1, 2018, to allow a~~
38 ~~taxpayer to designate to purchase one or more state parks day use~~
39 ~~annual passes. A taxpayer may designate on the tax return that an~~
40 ~~amount equal to the total price for the number of state parks day~~

1 use annual passes designated, as determined by the Department
2 of Parks and Recreation, in excess of tax liability, if any, be
3 deposited into the California State Parks Protection Fund
4 established by Section 18515.2.

5 (b) The state parks day use annual pass purchased pursuant to
6 this section shall provide the taxpayer with unlimited day use
7 access to California state parks, and shall be valid for the calendar
8 year beginning on January 1 of the calendar year immediately
9 following the calendar year in which the state parks day use annual
10 pass is purchased.

11 (c) For each calendar year, beginning with calendar year 2012,
12 the Department of Parks and Recreation shall provide to the
13 Franchise Tax Board, on or before August 1 of that calendar year,
14 the price of a state parks day use annual pass to include on the
15 taxable year return.

16 (d) Notwithstanding the provisions of Article 2 of Chapter 7,
17 the Franchise Tax Board shall provide necessary information,
18 including the names and addresses of individual taxpayers who
19 purchased state parks day use annual passes, pursuant to
20 subdivision (a), to the Department of Parks and Recreation so that
21 the department may contact the individuals who purchased state
22 parks day use annual passes under this section and implement a
23 procedure for the distribution of state parks day use annual passes
24 to those individuals.

25 (e) The payments and credits reported on the return, together
26 with any other credits associated with that person's account, shall
27 be applied in the following order:

28 (1) Taxes imposed under Part 10 (commencing with Section
29 17001) or Part 11 (commencing with Section 23001), including
30 penalties and interest, if any, imposed under this part.

31 (2) Qualified use tax as reported on the acceptable tax return,
32 in accordance with Section 6452.1.

33 (3) Voluntary contributions designated on the individual
34 taxpayer return pursuant to Chapter 3 of Part 10.2 (commencing
35 with Section 18711).

36 (4) The purchase designated on the individual taxpayer return
37 pursuant to subdivision (a).

38 (f) If the amount of payments and credits reported on the return
39 available to be applied to the purchase designation, together with
40 any other credits associated with the taxpayer's account available

1 to be applied to the purchase designation is less than the total
2 amount of the purchase designation, the designation amount shall
3 be reduced to an amount equal to the purchase price of one or more
4 single California state parks day use annual passes, as determined
5 by the Department of Parks and Recreation. If the amount of
6 payments and credits reported on the return available to be applied
7 to the purchase designation, together with any other credits
8 associated with the taxpayer's account available to be applied to
9 the purchase designation, is less than the amount of one California
10 state parks day use annual pass, the return shall be treated as though
11 no purchase designation has been made.

12 (g) This section shall remain in effect only until January 1, 2020,
13 and as of that date shall be repealed, unless a later enacted statute,
14 that is enacted before January 1, 2020, deletes or extends that date.

15 SEC. 6. Section 18515.2 is added to the Revenue and Taxation
16 Code, to read:

17 18515.2. (a) There is in the State Treasury the California State
18 Parks Protection Fund to receive the proceeds from purchases
19 made pursuant to Section 18515.1. The Franchise Tax Board shall
20 notify the Controller and the Department of Parks and Recreation
21 of both the amount of money paid by taxpayers in excess of their
22 tax liability and the amount of the refund money taxpayers have
23 designated pursuant to Section 18515.1 to be transferred to the
24 California State Parks Protection Fund. The Controller shall
25 transfer from the Personal Income Tax Fund to the California State
26 Parks Protection Fund an amount not in excess of the sum of the
27 amounts designated by individuals pursuant to Section 18515.1.

28 (b) This section shall remain in effect only until January 1, 2020,
29 and as of that date shall be repealed, unless a later enacted statute,
30 that is enacted before January 1, 2020, deletes or extends that date.

31 SEC. 7. Section 18515.3 is added to the Revenue and Taxation
32 Code, to read:

33 18515.3. (a) All moneys transferred to the California State
34 Parks Protection Fund, upon appropriation by the Legislature, shall
35 be allocated as follows:

36 (1) To the Franchise Tax Board and the Controller for
37 reimbursement of all costs incurred by the Franchise Tax Board
38 and the Controller in connection with their duties under Sections
39 18515.1 and 18515.2.

~~(2) To the Department of Parks and Recreation to cover the costs of the issuance of state parks day use annual passes to individual taxpayers who made a designation for that purpose pursuant to subdivision (a) of Section 18515.1, and for purposes related to the protection and preservation of state parks.~~

~~(b) This section shall remain in effect only until January 1, 2020, and as of that date shall be repealed, unless a later enacted statute, that is enacted before January 1, 2020, deletes or extends that date.~~

~~SEC. 8. Section 18515.4 is added to the Revenue and Taxation Code, to read:~~

~~18515.4. (a) Notwithstanding the repeal of Section 17205, 18515.1, 18515.2, or 18515.3, any purchase amounts designated pursuant to those sections and any state parks day use annual pass purchases prior to their repeal shall continue to be transferred and disbursed in accordance with those sections as in effect immediately prior to that repeal.~~

~~(b) This section shall remain in effect only until January 1, 2020, and as of that date shall be repealed, unless a later enacted statute, that is enacted before January 1, 2020, deletes or extends that date.~~

~~SEC. 4. Section 17205 is added to the Revenue and Taxation Code, to read:~~

~~17205. (a) For each taxable year beginning on or after January 1, 2013, and before January 1, 2018, there shall be allowed as a deduction the amount deposited into the California State Parks Protection Fund on an individual taxpayer return, pursuant to Section 18515.1, that is in excess of the price of the number of state parks day use annual passes received, pursuant to Section 18515.1, as determined by the Department of Parks and Recreation.~~

~~(b) This section shall remain in effect only until January 1, 2019, and as of that date shall be repealed, unless a later enacted statute, that is enacted before January 1, 2019, deletes or extends that date.~~

~~SEC. 5. Section 18515.1 is added to the Revenue and Taxation Code, to read:~~

~~18515.1. (a) The Franchise Tax Board shall revise the individual taxpayer return form, for taxable years beginning on or after January 1, 2012, and before January 1, 2017, to allow an individual to designate an otherwise refundable amount in excess of tax liability, if any, to be deposited to the California State Parks~~

1 *Protection Fund established by Section 18515.2. The form shall*
2 *indicate the amount of the designation necessary for the taxpayer*
3 *to be issued a state parks day use annual pass.*

4 *(b) An individual may designate on the tax return that an*
5 *otherwise refundable amount in excess of tax liability, if any, be*
6 *deposited into the California State Parks Protection Fund*
7 *established by Section 18515.2.*

8 *(c) If the deposit designation is less than the price of a state*
9 *parks day use annual pass, as determined by the Department of*
10 *Parks and Recreation, the return shall be treated as though no*
11 *deposit designation has been made.*

12 *(d) A taxpayer shall be entitled to one or more state parks day*
13 *use annual passes from the Department of Parks and Recreation*
14 *if the price of one or more state parks day use annual passes, as*
15 *determined by the Department of Parks and Recreation, is less*
16 *than or equal to the amount of the deposit designation.*

17 *(e) The state parks day use annual pass that an individual is*
18 *entitled to receive pursuant to this section shall provide that*
19 *individual with unlimited day use access to California state parks,*
20 *and shall be valid for one year beginning on the date of issuance.*

21 *(f) For each calendar year, beginning with calendar year 2012,*
22 *the Department of Parks and Recreation shall provide to the*
23 *Franchise Tax Board, on or before August 1 of that calendar year,*
24 *the price of a state parks day use annual pass for the subsequent*
25 *calendar year, which shall be included on the return for the taxable*
26 *year.*

27 *(g) Notwithstanding the provisions of Article 2 (commencing*
28 *with Section 19542) of Chapter 7, the Franchise Tax Board shall*
29 *provide necessary information, including the names and addresses*
30 *of individual taxpayers who deposited amounts equal to or in*
31 *excess of the price of a state parks day use annual pass pursuant*
32 *to this section, to the Department of Parks and Recreation so that*
33 *the department may contact the individuals entitled to a state parks*
34 *day use annual passes under this section and implement a*
35 *procedure for the distribution of state parks day use annual passes*
36 *to those individuals.*

37 *(h) This section shall remain in effect only until January 1, 2019,*
38 *and as of that date shall be repealed, unless a later enacted statute*
39 *that is enacted before January 1, 2019, deletes or extends that*
40 *date.*

1 SEC. 6. *Section 18515.2 is added to the Revenue and Taxation*
2 *Code, to read:*

3 18515.2. (a) *There is in the State Treasury the California State*
4 *Parks Protection Fund to receive deposits made pursuant to*
5 *Section 18515.1. The Franchise Tax Board shall notify the*
6 *Controller and the Department of Parks and Recreation of the*
7 *amount of refund money designated to be deposited by taxpayers*
8 *pursuant to Section 18515.1 to be transferred to the California*
9 *State Parks Protection Fund. The Controller shall transfer from*
10 *the Personal Income Tax Fund to the California State Parks*
11 *Protection Fund an amount not in excess of the sum of the amounts*
12 *designated by individuals pursuant to Section 18515.1.*

13 (b) *This section shall remain in effect only until January 1, 2019,*
14 *and as of that date shall be repealed, unless a later enacted statute,*
15 *that is enacted before January 1, 2019, deletes or extends that*
16 *date.*

17 SEC. 7. *Section 18515.3 is added to the Revenue and Taxation*
18 *Code, to read:*

19 18515.3. (a) *All moneys transferred to the California State*
20 *Parks Protection Fund, upon appropriation by the Legislature,*
21 *shall be allocated as follows:*

22 (1) *To the Franchise Tax Board and the Controller for*
23 *reimbursement of all costs incurred by the Franchise Tax Board*
24 *and the Controller in connection with their duties under Sections*
25 *18515.1 and 18515.2.*

26 (2) *To the Department of Parks and Recreation to cover the*
27 *costs of the issuance of state parks day use annual passes to*
28 *individual taxpayers who made a designation for that purpose*
29 *pursuant to Section 18515.1, and for purposes related to the*
30 *protection and preservation of state parks.*

31 (b) *This section shall remain in effect only until January 1, 2019,*
32 *and as of that date shall be repealed, unless a later enacted statute,*
33 *that is enacted before January 1, 2019, deletes or extends that*
34 *date.*

35 SEC. 8. *Section 18515.4 is added to the Revenue and Taxation*
36 *Code, to read:*

37 18515.4. (a) *Notwithstanding the repeal of Section 17205,*
38 *18515.1, 18515.2, or 18515.3, any deposit amounts designated*
39 *pursuant to those sections prior to their repeal shall continue to*

1 *be transferred and disbursed in accordance with those sections*
2 *as in effect immediately prior to that repeal.*

3 *(b) This section shall remain in effect only until January 1, 2019,*
4 *and as of that date shall be repealed, unless a later enacted statute,*
5 *that is enacted before January 1, 2019, deletes or extends that*
6 *date.*

7 SEC. 9. Section 5155 of the Vehicle Code is amended to read:
8 5155. The design criteria for a specialized license plate are as
9 follows:

10 (a) Except as provided in Section 5161, the license plate for a
11 passenger vehicle, commercial vehicle, or trailer shall provide a
12 space not larger than two inches by three inches to the left of the
13 numerical series and a space not larger than five-eighths of an inch
14 in height below the numerical series for a distinctive design, decal,
15 or descriptive message as authorized by this article. The license
16 plates shall be issued in sequential numerical order or, pursuant
17 to Section 5103, in a combination of numbers or letters.

18 (b) Specialized license plates authorized under this article may
19 be issued for use on a motorcycle. That license plate shall contain
20 a five-digit configuration issued in sequential numerical order or,
21 pursuant to Section 5103, in a combination of numbers or letters.
22 There shall be a space to the left of the numerical series for a
23 distinctive design or decal and the characters shall contrast sharply
24 with the uniform background color. A motorcycle plate containing
25 a full plate graphic design is not authorized.

26 (c) Specialized license plates may be issued as environmental
27 license plates, as defined in Section 5103.

28 SEC. 10. Section 5161 is added to the Vehicle Code, to read:

29 5161. (a) The department, in consultation with the Department
30 of Parks and Recreation, shall design and make available for
31 issuance pursuant to this article special state parks environmental
32 design license plates as described in this section. Notwithstanding
33 Section 5155, the special state parks environmental design license
34 plates shall bear a full-plate graphic design that does not obscure
35 the readability of the license plate depicting a California redwood
36 tree design as an iconic feature of California's state park system,
37 as approved by the Department of Parks and Recreation. The
38 Department of Parks and Recreation may accept and use donated
39 artwork from California artists for purposes of this requirement.
40 Any person described in Section 5101 may, upon payment of the

1 additional fees set forth in subdivision (b), apply for and be issued
2 a set of special state parks environmental design license plates.
3 The special state parks environmental design license plates may
4 be issued as environmental license plates, as defined in Section
5 5103.

6 (b) In addition to the regular fees for an original registration or
7 renewal of registration, the following additional fees shall be paid
8 for the issuance, renewal, or transfer of the special state parks
9 environmental design license plates authorized pursuant to this
10 section:

11 (1) For the original issuance of the plates, fifty dollars (\$50).

12 (2) For a renewal of registration with the plates, forty dollars
13 (\$40).

14 (3) For transfer of the plates to another vehicle, fifteen dollars
15 (\$15).

16 (4) For each substitute replacement plate, thirty-five dollars
17 (\$35).

18 (5) In addition, for the issuance of environmental license plates,
19 as defined in Section 5103, with a full-plate graphic design
20 described in subdivision (a), the additional fees prescribed in
21 Sections 5106 and 5108. The additional fees prescribed in Sections
22 5106 and 5108 shall be deposited in the Environmental License
23 Plate Fund.

24 (c) Except as provided in paragraph (5) of subdivision (b), and
25 after deducting its administrative costs under this section, the
26 department shall deposit the additional revenue derived from the
27 issuance, renewal, transfer, and substitution of special
28 environmental design license plates in the California State Parks
29 Account, which is hereby created in the Specialized License Plate
30 Fund. Upon appropriation by the Legislature, the money in the
31 account shall be allocated by the Controller to the Department of
32 Parks and Recreation for expenditure for the exclusive trust
33 purposes of preservation and restoration of California state parks.

34 (d) The Department of Parks and Recreation shall collect and
35 hold applications for the special state parks environmental license
36 plates described in this section. The department shall not be
37 required to make the special state parks environmental license
38 plates available for issuance pursuant to this section until the
39 Department of Parks and Recreation has submitted not less than
40 7,500 applications for the plates to the department.

1 *SEC. 11. No reimbursement is required by this act pursuant*
2 *to Section 6 of Article XIII B of the California Constitution because*
3 *the only costs that may be incurred by a local agency or school*
4 *district will be incurred because this act creates a new crime or*
5 *infraction, eliminates a crime or infraction, or changes the penalty*
6 *for a crime or infraction, within the meaning of Section 17556 of*
7 *the Government Code, or changes the definition of a crime within*
8 *the meaning of Section 6 of Article XIII B of the California*
9 *Constitution.*

10 ~~SEC. 11.~~

11 *SEC. 12. This act is an urgency statute necessary for the*
12 *immediate preservation of the public peace, health, or safety within*
13 *the meaning of Article IV of the Constitution and shall go into*
14 *immediate effect. The facts constituting the necessity are:*

15 *In order to protect state parks that are threatened with imminent*
16 *closure and begin addressing state park revenue shortfalls as soon*
17 *as possible, it is necessary that this act take effect immediately.*